

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**BOARD OF SUPERVISORS POLICY**

**Subject**

Departments/Courts Accountability for Managing Their Budgets

**Policy  
Number**

B-70

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**Purpose**

To ensure that departments and courts are held accountable to manage their budgets within Board-approved limits.

**Background**

The County's financial resources are severely restricted due to fluctuations in the economy, shifts of the County's general (discretionary) revenues to other jurisdictions, reduced State funding of specific programs, continuing unreimbursed mandates, increases in population and workload, and other factors, such as lawsuits. Furthermore, the County is unable to maintain adequate short and long-term reserves from which to draw in response to adverse or unexpected events and situations. In order to meet other mandated and priority spending requirements, the Contingency Reserve is budgeted at a minimum level. County departments and courts must manage to operate within budgetary limitations without seeking supplemental appropriations.

Government Code 29121 provides for the personal liability of department heads if they incur costs that exceed their available appropriations.

**Policy**

Accordingly, it is the policy of the Board of Supervisors that:

All departments and courts are expected to operate within the budgetary resources provided them in the annual adopted budget and/or approved mid-year appropriations based on unanticipated or overrealized revenues. The Board will generally not approve supplemental increases in department/court budgets that result from overspending of available appropriations or unachieved revenue.

**1. The Auditor & Controller will:**

- a. identify projected deficit departments in its periodic Fund Balance Analysis process;
- b. schedule meetings with applicable departments to evaluate the reasons for the projected deficit; and
- c. determine whether the cause of the deficit was within or beyond the control of the department.

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2. The department will present to the CAO a plan to close the deficit by specific realistic actions.

3. In the Quarterly Budget Status Report, the CAO will delineate his or her overall plan for closing applicable department deficits through specific departmental actions.

Sunset Date

This policy will be reviewed for continuance by 12-31-94

Previous Board Action

7-28-93 (25B)

8-03-93 (179B)

CAO Reference

1. Chief Administrative Office

2. Auditor & Controller